

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to making condominium fees tax deductible.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Paul McMurtry	11th Norfolk
Kevin Aguiar	7th Bristol
Rosemary Sandlin	3rd Hampden
Brian A. Joyce	Norfolk, Bristol and Plymouth
Lida E. Harkins	13th Norfolk
Benjamin Swan	11th Hampden
Michael F. Rush	10th Suffolk
Bruce E. Tarr	First Essex and Middlesex

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO MAKING CONDOMINIUM FEES TAX DEDUCTIBLE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 **SECTION 1.** Subsection (a) of part B of section 3 of chapter 62 of the General Laws, as appearing in the
2 2006 Official Edition, is hereby amended by adding the following paragraph:-

3 (16) An amount equal to 50 percent of the total condo fees paid on an annual basis, not to exceed the
4 amount of \$3,000 in the case of an individual who pays condo fees for his principal place of residence and
5 such residence is located in the commonwealth, for a person who qualifies as a head of household under
6 section 2 (b) of the code, or for a husband and wife.